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Financing of the United Nations Mission in the Sudan

Budget performance of the United Nations Mission in the Sudan for the period from 1 July 2011 to 30 June 2012

Report of the Secretary-General

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Summary

The total expenditure for the United Nations Mission in the Sudan (UNMIS) for the period from 1 July 2011 to 30 June 2012 has been linked to the Mission's objective through a results-based support component framework.

In accordance with Security Council resolution 1997 (2011), the 2011/12 reporting period was marked by the drawdown and closure of the Mission by 31 August 2011 and the completion of its administrative liquidation by 31 December 2011. In this connection, all personnel were withdrawn, Mission assets were disposed of and office premises and sites were vacated. Accordingly, the Mission achieved its expected accomplishments, as indicated in section II.D of the present report.

UNMIS incurred $134.0 million in expenditure for the reporting period, representing a budget implementation rate of 97.4 per cent (compared with $998.8 million in expenditure for an implementation rate of 99.1 per cent in the prior 2010/11 period).

Expenditures exceeded apportionment for military and police personnel by $1.6 million, which was more than offset by lower requirements for civilian personnel ($0.1 million) and operational costs ($5 million). The additional requirements under military and police personnel costs were attributable mainly to higher requirements for military contingents, as a result of contingent-owned major equipment remaining in the field after the cessation of operations. The reduced requirements for civilian personnel were attributable primarily to lower than budgeted expenditure for salary-related costs for international staff. The reduced requirements for operational costs were attributable mainly to lower costs for shipment of Mission equipment to other missions.

Human resources incumbency levels were lower than planned during the reporting period as a result of the accelerated withdrawal of some military, police and civilian personnel.

Performance of financial resources

(Thousands of United States dollars; budget year is from 1 July 2011 to 30 June 2012)

Category	*2010/11 expenditure*	*Apportionment*	*Expenditure*	*Variance*	
				Amount	*Percentage*
Military and police personnel	302 113.8	49 357.6	50 916.5	(1 558.9)	(3.2)
Civilian personnel	260 055.5	47 262.4	47 160.4	102.0	0.2
Operational costs	436 607.1	40 912.0	35 912.4	4 999.6	12.2
Gross requirements	**998 776.4**	**137 532.0**	**133 989.3**	**3 542.7**	**2.6**
Staff assessment income	30 300.3	3 477.7	5 742.9	(2 265.2)	(65.1)
Net requirements	**968 476.1**	**134 054.3**	**128 246.4**	**5 807.9**	**4.3**
Voluntary contributions in kind (budgeted)	–	–	–	–	–
Total requirements	**998 776.4**	**137 532.0**	**133 989.3**	**3 542.7**	**2.6**

Human resources incumbency performance

Category	*Approved*[a]	*Planned (average)*[b]	*Actual (average)*[c]	*Vacancy rate (percentage)*[d]
Military observers	525	92	69	25.0
Military contingents	9 450	1 825	1 665	8.8
United Nations police	715	129	71	44.9
International staff	988	235	210	10.7
National staff	3 115	798	767	3.8
United Nations Volunteers	353	62	48	21.9
Temporary positions[e]	19	6	4	32.4
Government-provided personnel	40	4	3	31.8

[a] Represents the highest level of authorized strength.
[b] Represents planned six-month average (July to December 2011).
[c] Based on monthly incumbency and monthly strength.
[d] Based on average actual incumbency and average planned incumbency.
[e] Funded under general temporary assistance. Includes positions in the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan for the period from 1 August to 31 December 2011.

The actions to be taken by the General Assembly are set out in section VI of the present report.

I. Introduction

1. The initial budget for the maintenance of the United Nations Mission in the Sudan (UNMIS) for the period from 1 July 2011 to 30 June 2012 was set out in the report of the Secretary-General of 14 February 2011 (A/65/731) and amounted to $947,076,900 gross ($919,645,300 net).

2. The Security Council, in its resolution 1978 (2011), decided to extend until 9 July 2011 the mandate of UNMIS and announced its intention to establish a mission to succeed UNMIS.

3. The General Assembly, in its resolution 65/257 B, appropriated and assessed an amount of $482,460,550 for the six-month period from 1 July 2011 to 31 December 2011.

4. The Assembly further authorized the Secretary-General to draw upon the resources approved for UNMIS in entering into commitments for the period from 1 July to 31 December 2011 for the United Nations Interim Security Force for Abyei (UNISFA) and any further missions established by the Security Council before 31 December 2011 in support of the implementation of the Comprehensive Peace Agreement. The Assembly also noted the intention of the Security Council to establish a successor mission to UNMIS, and authorized the Secretary-General to draw upon the resources approved for UNMIS in entering into commitments for a successor mission for the period from 1 July to 31 December 2011.

5. The Security Council, in its resolutions 1990 (2011) and 1996 (2011), decided to establish UNISFA and the United Nations Mission in South Sudan (UNMISS), respectively. Accordingly, pursuant to authorization granted by the General Assembly in its resolution 65/257 B on the financing of UNMIS, commitment authorities were provided for the deployment of UNMISS and UNISFA in the amounts of $277,915,150 and $93,452,600, respectively, with the balance of appropriation in the amount of $111,092,800 utilized for the withdrawal of UNMIS. Of the amount of $482,460,550 assessed by the Assembly upon Member States in resolution 65/257 B, the amount of $137,532,000 was to be applied to the Special Account for UNMIS, the amount of $277,915,150 was to be applied to the Special Account for UNMISS, and the balance, in the amount of $67,013,400, was to be applied to the Special Account for UNISFA.

6. The Security Council, in its resolution 1997 (2011), decided to withdraw UNMIS effective 11 July 2011.

7. The revised budget for the maintenance of UNMIS for the period from 1 July 2011 to 30 June 2012 was set out in the report of the Secretary-General of 17 October 2011 (A/66/519) and amounted to $137,532,000 gross ($134,054,300 net), which provided financial resources primarily for the administrative liquidation of the Mission during the six-month period ending on 31 December 2011.

8. The revised budget took into account the actual deployment of personnel as at 1 July 2011 and reflected requirements for the repatriation or phased transfer to UNMISS and UNISFA of 467 military observers, 9,248 military contingent personnel and 637 United Nations police officers, as well as repatriation to their home countries, transfer to UNMISS or separation of 957 international staff, 323 United Nations Volunteers, 15 Government-provided personnel, and transfer to UNMISS or separation of 2,762 national staff, inclusive of temporary positions.

9. The revised budget also included provisions for the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan for the period from 1 August to 31 December 2011.

10. In its report of 23 November 2011, the Advisory Committee on Administrative and Budgetary Questions recommended that the General Assembly appropriate $137,532,000 gross for the period from 1 July 2011 to 30 June 2012 (A/66/575, para. 23).

11. The General Assembly, by its resolution 66/244, provided an appropriation in the amount of $137,532,000 for the maintenance of the Mission for the period from 1 July 2011 to 30 June 2012. The total amount has been assessed on Member States.

II. Mandate performance

A. Overall

12. The mandate of UNMIS was established by the Security Council in its resolution 1590 (2005). In its resolution 1997 (2011), the Council decided to withdraw UNMIS effective 11 July 2011 and called for the complete withdrawal of all uniformed and civilian personnel of UNMIS other than those required for the Mission's liquidation, by 31 August 2011.

13. Following the end of its mandate on 9 July 2011, the Mission has, during the performance reporting period, completed the effective and efficient administrative liquidation activities by delivering related key outputs shown in the support framework below.

14. The present report assesses actual performance against the planned results-based-budgeting frameworks set out in the revised 2011/12 budget (A/66/519). In particular, the report compares the actual indicators of achievement, that is, the extent to which actual progress has been made during the period against the expected accomplishments, with the planned indicators of achievement, and compares the actual completed outputs with the planned outputs.

B. Budget implementation

15. The Mission was headed by the former Principal Deputy Special Representative of the Secretary-General at the Assistant Secretary-General level who provided overall leadership for the withdrawal and administrative liquidation of the Mission by 31 December 2011 and served as a focal point in matters related to cooperation and collaboration with the Government of the Sudan for the facilitation and completion of the administrative liquidation of the Mission.

16. In accordance with Security Council resolution 1997 (2011), the 2011/12 financial performance period was marked by the drawdown and closure of the Mission by 31 August 2011 and the completion of its administrative liquidation by 31 December 2011. In this connection, all military personnel were withdrawn, international staff were reassigned to other missions, returned to their home countries or parent organizations, and mission assets were disposed of in accordance with the Financial Regulations and Rules of the United Nations.

17. During the 2011/12 reporting period, the Mission undertook support activities until the liquidation period ended on 31 December 2011.

18. The total expenditure for the financial period from 1 July 2011 to 30 June 2012 amounted to $133,989,300, which is less by $3,542,700 than the $137,532,000 that had been appropriated.

19. The separation of all military and civilian personnel took place during the liquidation period: 117 military observers were repatriated and 350 were transferred to other missions (208 to UNMISS, 35 to UNSMIL, 72 to the African Union-United Nations Hybrid Operation in Darfur (UNAMID) and 35 to UNISFA); 8,205 military contingent personnel were withdrawn in July and August 2012, 877 were withdrawn in September, and the remaining 166, including 26 staff officers from the liquidation team, were withdrawn in October, November and December 2012; 259 police officers were repatriated, and 378 were transferred to UNMISS and UNISFA; 33 international staff members were repatriated, 776 went to UNMISS and UNISFA, 19 were transferred to other missions and 129 completed their assignment with UNMIS; 1,394 national staff were separated, and 1,368 national staff members were transferred to UNMISS and UNISFA.

20. In accordance with the staff rules and regulations, termination indemnity, annual leave balances and other separation costs were disbursed to international and national staff. Forty-five international staff members and 1,394 national staff members were separated and paid termination indemnity.

21. The office premises and sites previously occupied by the Mission in Khartoum, El Obeid and Ed Damazin were vacated during the reporting period, cleaned in an environmentally friendly manner and restored to their original condition where required by the owners of the premises. In addition, certificates indemnifying UNMIS from any liability were obtained from owners. Hazardous and non-hazardous waste generated by the Mission was collected and disposed of in an environmentally friendly manner and in keeping with local laws.

22. The majority of the air fleet was transitioned to UNMISS by 31 July 2012, with full costs funded by the UNMIS liquidation budget for the period until 31 July 2012. The aviation liquidation activities in UNMIS were supported by two aero-medical evacuation helicopters, one MI-8 helicopter and one MI-26 helicopter until 31 October 2011 and one MI-8 helicopter into December 2011. Two fixed-wing aircraft (IL-76 and ATR-72) were operated and maintained up to 30 November 2011, and one fixed-wing aircraft (1 Beechcraft 1900) was operated and maintained into December 2011. One additional fixed-wing aircraft was used to ensure that staff and their personal effects, as well as cargo, logistics, and communications and information technology equipment, were vacated from the premises at Khartoum within Government-imposed deadlines and moved to South Sudan to start up UNMISS.

23. The medical team provided medical services until 30 November 2011.

24. Equipment and other property were disposed of in accordance with the liquidation manual and regulation 5.14 of the Financial Regulations and Rules of the United Nations. The disposal of assets was carried out by 23 December 2011. Some assets were transferred to other United Nations peacekeeping missions (majority to UNMISS, UNISFA and UNAMID), including the United Nations Support Mission in Libya, or placed in reserve at the United Nations Logistics Base (UNLB) at

Brindisi, Italy. Some assets were transferred to other United Nations entities (the Department of Safety and Security of the Secretariat and the United Nations Regional Office for Central Africa) that are funded from assessed contributions.

25. Furthermore, some assets not required by current and future United Nations activities funded from assessed contributions were sold to the Office for the Coordination of Humanitarian Affairs, the United Nations Development Programme, the World Food Programme and the United Nations Children's Fund in the Sudan. Finally, assets not required for current or future United Nations missions or agencies were subject to commercial disposal and were sold in Khartoum, El Obeid and Juba in the amount of $2,108,548.

26. The budget provided for expenditures related to the shipment of equipment to UNLB for storage and future use. However, equipment was shipped to other missions with the cost covered in part by the receiving missions, resulting in lower than budgeted requirements for freight.

C. Mission support initiatives

27. The Mission provided logistical, administrative and security support, which was focused mainly on coordination of the final drawdown of civilian staff and processing of final staff payments and separation entitlements, the dismantling of remaining camps, closing of the Mission's premises, refurbishment of facilities, processing of vendor invoices, closure of remaining contracts and the reconciliation and closing of bank accounts.

28. The Mission's administrative liquidation team was headed by the Chief Mission Support UNMIS Liquidation Team and comprised administrative, technical and logistic support personnel who contributed to the orderly closure of the Mission.

29. All international civilian staff were repatriated in accordance with the major benchmarks of the drawdown and liquidation plan. The majority of the substantive and support staff were repatriated or reassigned by 31 August 2011, while only those staff undertaking liquidation activities, inclusive of administrative legal requirements and liaison with senior Sudanese officials, remained in the Mission area until December 2011.

30. During the period of administrative liquidation, all personnel in the liquidation team were relocated to an office in Khartoum and then dispatched to their follow-on locations. In some locations the office facilities were vacated sooner than anticipated owing to security problems. In other locations, office facilities were vacated later than planned owing to difficulties experienced in moving cargo from El Obeid to Kadugli. The costs related to restoring offices were lower than anticipated, and the accelerated drawdown of premises in Khartoum reduced the financial requirements for facility maintenance services and utilities.

31. The asset disposal plan of the Mission, approved on 15 August 2011, was executed in accordance with the Financial Regulations and Rules of the United Nations, with the majority of assets transferred to other field missions.

32. The Mission undertook strategic coordination with UNISFA, UNAMID, UNMISS and the Office of the Special Envoy of the Secretary-General for the

Sudan and South Sudan to facilitate a common approach in relation to issues of peace and security in the Sudan and South Sudan.

33. The Regional Service Centre in Entebbe, Uganda, provided support to UNMIS in the processing of education grants for civilian personnel. The Transportation and Movements Integrated Control Centre also provided support in coordinating aircraft required to repatriate a number of military contingents.

34. In the context of the completion of the mandate of the Mission on 9 July 2011, activities under the substantive component of UNMIS related to: consolidation of gains realized in the implementation of the Comprehensive Peace Agreement; implementation of the post-referendum arrangements in the North and South pertaining to the finalization of the delineation and demarcation of the 1 January 1956 border; implementation of the Abyei Protocol; and stabilization of the political situation in the three areas were handed over as appropriate to the United Nations country team in the Sudan, the United Nations country team in the South Sudan and the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan.

D. Results-based-budgeting frameworks

Withdrawal and administrative liquidation

35. As indicated in the framework below, during the liquidation period from 11 July to 31 December 2011, the Mission provided support for the phased withdrawal and administrative liquidation of UNMIS through the delivery of related outputs.

36. The Mission activities focused on the closure and liquidation of facilities and supported the phased withdrawal or transfer of military contingent and United Nations police personnel, repatriation to their home countries or transfer of international staff, transfer or separation of national staff, gradual drawdown, decommissioning and disposal in accordance with the United Nations Financial Regulations and Rules of the Mission's assets and completion of administrative liquidation. An average of 1,032 civilian staff were provided with the necessary administrative, logistical and security services. The range of support comprised all support services, such as dismantlement and refurbishment of facilities, complete disposal of assets, personnel administration, maintenance of office and accommodation facilities, information technology and communications, air and surface transport operations, supply operations and the provision of security services mission-wide.

Expected accomplishment 1.1: Provision of effective and efficient logistical, administrative and security support to the withdrawal and administrative liquidation of the Mission

Planned indicators of achievement	*Actual indicators of achievement*
1.1.1 Issuance of handover/takeover certificates by property owners, indemnifying UNMIS from environmental and other liabilities in all locations	Achieved. Certificates were obtained from the landlords and owners of all locations occupied by UNMIS. The certificates obtained indemnify UNMIS from any liability for environmental degradation resulting from activities carried out while the premises were occupied by UNMIS

1.1.2 Completion of the disposal of assets and expendable property	Achieved. An estimated 38,279 items of non-expendable assets valued at $129.9 million and an estimated 27.9 million items of expendable assets were disposed of in accordance with financial regulation 5.14. Some assets were shipped to other peacekeeping missions or UNLB for future use. A number of assets were shipped to UNMISS and UNISFA or transferred to agencies in the Sudan. The remaining assets were subject to commercial disposal and sold in Khartoum and El Obeid

Planned outputs	*Completed (number or yes/no)*	*Remarks*
Military, police and civilian personnel		
Administration of an average of 235 international staff, 798 national staff, 62 United Nations Volunteers, and 3 staff members in temporary positions		Administration was provided for an average of:
	210	International staff
	767	National staff
	48	United Nations Volunteers
	4	Staff members in temporary positions, including staff in the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan
Transfer or repatriation of 9,248 military contingent personnel, 467 military observers, 637 United Nations police officers and 15 Government-provided personnel		Transfer or repatriation of:
	9,248	Military contingent personnel
		Military observers as follows:
	467	117 were repatriated; 208 were transferred to UNMISS; 35 were transferred to UNISFA; 72 were transferred to UNAMID; and 35 were transferred to UNSMIL
	637	United Nations police officers as follows: 259 were repatriated; and 378 were transferred to UNMISS and UNISFA
	15	Government-provided personnel were transferred or repatriated
Verification, monitoring and inspection of contingent-owned equipment and self-sustainment for the military and police personnel	Yes	Contingent-owned equipment and self-sustainment verified, monitored and inspected
Repatriation, transfer or separation of 957 international staff, 2,762 national staff and 323 United Nations Volunteers, inclusive of staff in temporary positions		Repatriation, transfer or separation of:
	957	International staff, as follows: 33 were repatriated; 776 were transferred to UNMISS and UNISFA; 19 were transferred to other missions; and 129 had completed their assignment with UNMIS

	2,762	National staff, as follows: 1,394 were separated; and 1,368 staff members were transferred to UNMISS and UNISFA
	323	United Nations Volunteers, as follows: 85 were repatriated; and 238 were transferred to UNMISS and UNISFA
Facilities and infrastructure		
Maintenance and restoration of premises to their original condition, followed by handover to property owners, including Mission headquarters in Khartoum, five team sites, three sector headquarters, and the El Obeid Logistics Base	Yes	All premises were restored to their original condition and properties were handed over to their owners
Supervision of sanitation and maintenance services in 9 locations, including sewage, cleaning, ground maintenance, pest control and fumigation, garbage and waste, hazardous material, medical waste, building and facilities maintenance and repair, laundry and firefighting	Yes	Sanitation and maintenance services were provided with respect to 15 premises in 9 locations
Operation, maintenance, and gradual decommissioning and repatriation of 15 United Nations-owned and 8 contingent-owned water purification plants in the Mission area	15	United Nations-owned water purification plants operated, maintained, decommissioned and repatriated
	8	Contingent-owned water purification plants operated, maintained, decommissioned and repatriated
Operation and maintenance of 27 main generators in 4 locations	27	Main generators in 4 locations operated and maintained
Storage and supply of 1.8 million litres of petrol, oil and lubricants for generators	0.6 million	Litres of fuel supplied for generators; reserve and emergency stocks of fuel were used during the liquidation process
Ground transportation		
Operation and maintenance of vehicles assigned to the liquidation team	Yes	All vehicles were in operation and maintained during the liquidation period, and were gradually disposed of by transfer to other peacekeeping missions or sold in accordance with the Financial Regulations and Rules of the United Nations
Operation of a daily shuttle service until 31 October 2011	Yes	This service was provided
Management and storage of 0.5 million litres of petrol, oil and lubricants	0.5 million	Litres of fuel managed and stored for ground transportation
Disposal or transfer of 3,355 vehicles	175	Vehicles disposed through destruction or sale
	3,180	Vehicles transferred to other missions

Air transportation		
Operation and maintenance of 3 fixed-wing and 5 rotary-wing aircraft in the Mission area	4	2 fixed-wing aircraft operated and maintained up to 30 November 2011 and 1 fixed-wing aircraft operated and maintained into December 2011; one additional fixed-wing aircraft was used to ensure that staff and their personal effects, as well as cargo, logistics, and communications and information technology equipment, were vacated from the premises at Khartoum within Government-imposed deadlines and moved to South Sudan to start up UNMISS
	5	4 rotary-wing aircraft operated and maintained up to 31 October 2011, and 1 rotary-wing aircraft operated into December 2011
Provision of 0.5 million litres of fuel, oil and lubricants for the full aircraft fleet for the month ending 31 July 2011, 2 fixed-wing aircraft ending 31 August 2011, 1 fixed-wing aircraft ending 31 October 2011, and 5 rotary-wing aircraft for the period ending 30 September 2011	1.5 million	Litres of aviation fuel supplied. Flying hours were estimated in the budget at 155 for fixed-wing and 272 for rotary-wing aircraft. Actual flying hours were 949 for fixed-wing and 1,288 for rotary-wing aircraft
Naval transportation		
Operation and maintenance of 9 patrol boats and 1 marine vessel during July 2011	Yes	9 patrol boats and 1 marine vessel operated and maintained only in July 2011. The naval contingent was deployed in the south and formed part of UNMISS at the time of liquidation. The unit was stationed in Malakal and provided river patrols as part of the operational requirements. However, based on the approved concept of operations and identified operational requirements of the new peacekeeping mission, the contingent was repatriated along with contingent-owned equipment by 1 December 2011
Provision of 6,103 litres of fuel, oil and lubricants for 9 patrol boats and 1 marine vessel	2,850	Litres of boat fuel supplied. The lower-than-expected volume was due to fewer patrols being undertaken than planned
Communications		
Provision of voice, secure data, fax, video and data communications	Yes	These services were provided
Gradual drawdown and dismantling of one 7.3 metre satellite hub station and 24 VSAT stations	Yes	One 7.3 metre satellite hub station and 24 VSAT stations dismantled after gradual drawdown
Gradual drawdown and dismantling of 35 telephone exchanges and 23 microwave links	Yes	35 telephone exchanges and 23 microwave links were supported, maintained and subsequently disposed of by 31 December 2011

Decommissioning of one disaster recovery and business continuity mobile deployable telecommunications system	1	Disaster recovery and business continuity mobile deployable telecommunications system decommissioned
Information technology		
Providing access to Lotus Notes, Internet and standard United Nations information and communications technology applications	Yes	Lotus Notes, Internet and the standard United Nations information and communications technology applications were supported, maintained and subsequently disposed of by 31 December 2011
Maintenance, drawdown and dismantling of the Mission's local area networks at 19 locations with a maximum of 1,184 users	Yes	Local area networks at 19 locations with a maximum of 1,184 users were supported, maintained and subsequently disposed of by 31 December 2011
Gradual withdrawal, preparation for shipment and handover to other United Nations entities or write-off of 10,446 information technology items	10,446	Information technology items were supported, maintained and subsequently disposed of by December 2011; 1,480 items of the total information technology assets were disposed of through destruction
Medical		
Operation and maintenance of 3 United Nations-owned level-I clinics, 2 contingent-owned level-II hospitals and 1 contingent-owned level-III hospital for all Mission personnel assigned to the liquidation team, staff of other United Nations agencies and the local civilian population, in emergency cases		Operated and maintained: 3 United Nations-owned level-I clinics 2 Contingent-owned level-II hospitals 1 Contingent-owned level-III hospital
Maintenance and provision of mission-wide land and air evacuation arrangements for all UNMIS staff, including to level-IV medical facilities	Yes	These arrangements were maintained and provided
Operation and maintenance of voluntary, confidential HIV counselling and testing facilities for all Mission personnel until 31 October 2011	Yes	Voluntary, confidential HIV counselling and testing facilities for all Mission personnel were operated and maintained until 31 October 2011
Drawdown of medical facilities and services during the administrative liquidation period	Yes	These facilities and services were drawn down as described
Security		
Provision of security 24 hours a day, 7 days a week, to Mission facilities and liquidation personnel	Yes	Security for personnel was maintained until the repatriation of all personnel at the end of December 2011
Investigation of incidents/accidents involving United Nations personnel and property	Yes	Out of 91 completed investigations, 65 investigation reports (71.4 per cent) were related to the loss of United Nations-owned equipment

Administrative liquidation		
Restoration of all sites occupied by the Mission to their original condition in line with environmental standards	Yes	All sites occupied by the Mission restored to their original condition in line with environmental standards
Disposal of an estimated 38,279 items of non-expendable assets with an estimated depreciated value of $129.9 million and an estimated 27.9 million items of expendable assets with an estimated inventory value of $90.2 million through transfer, largely to other peacekeeping missions, donation to host Governments, commercial disposal through sale, and the destruction of unusable items	Yes	As at 31 December 2011, an estimated 38,279 items of non-expendable assets with an estimated depreciated value of $129.9 million had been disposed of. Of that number, 36,202 items were disposed of through transfer to other peacekeeping missions, 14 items were disposed of through donation to the host Government, 217 items were disposed of through commercial sale, and 1,846 items were disposed of through destruction An estimated 27.9 million items of expendable assets were disposed of through transfer to other missions, donation, destruction or sale
Reconciliation and closure of 4 bank accounts	4	Bank accounts reconciled and closed
Settlement of vendor and supplier invoices and closure of 54 contracts	54	Contracts were closed and vendor invoices were settled

Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan

37. During the period from 1 August to 31 December 2011, the Office of the Special Envoy facilitated the establishment and maintenance of good and peaceful neighbourly relations between the Sudan and South Sudan and provided support to parties in the Sudan on remaining issues.

38. The budget provided for the amount of $914,700 for the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan for the period from 1 August to 31 December 2011 for costs associated with the four approved posts (1 USG, 1 D-1, 2 P-4) and associated travel costs. The total expenditure of $344,900 incurred represents international staff salaries and related costs ($278,600) and official travel ($66,300). The lower expenditure of $569,800 was owing to the delayed recruitment of the D-1 and P-4 posts. The Under-Secretary-General position was encumbered from August 2011, one D-1 position was vacant from July 2011 and remained so until 31 December 2011, one P-4 position was encumbered from September 2011, and one P-4 position was encumbered from October 2011.

39. The Office of the Special Envoy coordinated with the facilitation process of the African Union High-level Implementation Panel towards the finalization of all outstanding and post-Comprehensive Peace Agreement negotiations in accordance with the new terms of engagement.

40. With regard to the implementation of the 28 June 2011 Agreement on Southern Kordofan, the Office of the Special Envoy facilitated dialogue between the parties and provided support for the establishment of political and security arrangements to end the conflict in Southern Kordofan and Blue Nile states. The Office also supported the implementation of the 29 June 2011 agreement and subsequent

agreements on border management, and undertook strategic coordination with UNISFA, UNAMID and UNMISS to facilitate a common approach to issues of peace and security in the Sudan and South Sudan.

III. Resource performance

A. Financial resources

(Thousands of United States dollars; budget year is from 1 July 2011 to 30 June 2012)

			Variance	
	Apportionment	*Expenditure*	*Amount*	*Percentage*
Category	*(1)*	*(2)*	*(3)=(1)-(2)*	*(4)=(3)÷(1)*
Military and police personnel				
Military observers	2 813.2	2 141.3	671.9	23.9
Military contingents	42 590.3	45 074.3	(2 484.0)	(5.8)
United Nations police	3 954.1	3 700.8	253.3	6.4
Formed police units	–	–	–	–
Subtotal	**49 357.6**	**50 916.5**	**(1 558.9)**	**(3.2)**
Civilian personnel				
International staff	26 490.9	24 855.5	1 635.4	6.2
National staff	18 378.8	18 770.7	(391.9)	(2.1)
United Nations Volunteers	1 858.1	2 273.0	(414.9)	(22.3)
General temporary assistance	534.6	1 261.2	(726.6)	(135.9)
Subtotal	**47 262.4**	**47 160.4**	**102.0**	**0.2**
Operational costs				
Government-provided personnel	122.8	33.6	89.2	72.6
Civilian electoral observers	–	–	–	–
Consultants	–	83.3	(83.3)	–
Official travel	1 165.5	1 316.5	(151.0)	(13.0)
Facilities and infrastructure	8 918.9	5 824.3	3 094.6	34.7
Ground transportation	1 671.9	2 244.5	(572.6)	(34.3)
Air transportation	15 562.6	15 686.5	(123.9)	(0.8)
Naval transportation	8.9	5.1	3.8	43.0
Communications	1 573.0	1 768.7	(195.7)	(12.4)
Information technology	736.2	741.6	(5.4)	(0.7)
Medical	958.4	575.8	382.6	39.9
Special equipment	568.1	650.1	(82.0)	(14.4)
Other supplies, services and equipment	9 625.7	6 978.4	2 647.3	27.5
Quick-impact projects	–	3.9	(3.9)	–
Subtotal	**40 912.0**	**35 912.4**	**4 999.6**	**12.2**
Gross requirements	**137 532.0**	**133 989.3**	**3 542.7**	**2.6**
Staff assessment income	3 477.7	5 742.9	(2 265.2)	(65.1)
Net requirements	**134 054.3**	**128 246.4**	**5 807.9**	**4.3**
Voluntary contributions in kind (budgeted)	–	–	–	–
Total requirements	**137 532.0**	**133 989.3**	**3 542.7**	**2.6**

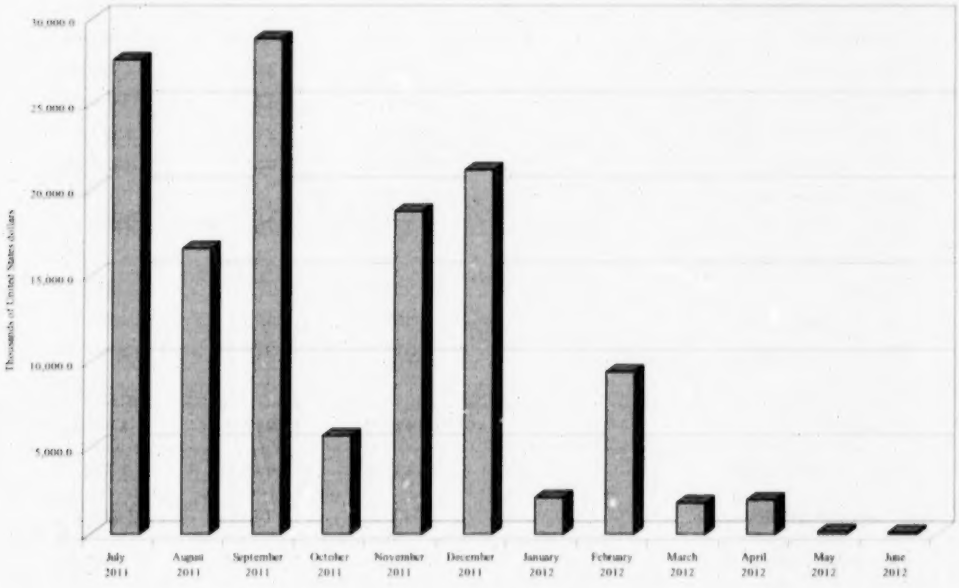
B. Summary information on redeployments across groups

(Thousands of United States dollars)

Group	Appropriation		
	Original distribution	*Redeployment*	*Revised distribution*
I. Military and police personnel	49 357.6	1 587.0	50 944.6
II. Civilian personnel	47 262.4	3 039.8	50 302.2
III. Operational costs	40 912.0	(4 626.8)	36 285.2
Total	**137 532.0**	–	**137 532.0**
Percentage of redeployment to total appropriation			3.4

41 Redeployment of funds from group III, operational costs, primarily to group II, civilian personnel, was effected to cover higher-than-budgeted costs for national staff. Funds were redeployed to group I because the Mission experienced higher-than-budgeted costs for contingent-owned equipment for military contingent personnel as a result of major equipment remaining in the field after the cessation of operations. Group III experienced lower requirements primarily because of lower freight costs, as equipment was shipped to other missions partly at the receiving mission's expense rather than to UNLB as budgeted.

C. Monthly expenditure pattern



42. The monthly expenditure pattern reflects the major liquidation activities during the six-month period from 1 July to 31 December 2011. The higher expenditures in September 2011 and February 2012 were related to the cyclical payment of

contingent-owned equipment. In October, salary expenditures for civilian staff in June and July were reallocated from UNMIS to UNMISS to better reflect the nature of the expenditure. Expenditure on air transportation was reallocated from UNMISS to UNMIS in November and December for costs incurred by UNMIS.

D. Other income and adjustments

(Thousands of United States dollars)

Category	*Amount*
Interest income	794.7
Other/miscellaneous income	3 882.5
Voluntary contributions in cash	–
Prior-period adjustments	(156.0)
Cancellation of prior-period obligations	19 500.3
Total	**24 021.5**

E. Expenditure for contingent-owned equipment: major equipment and self-sustainment

(Thousands of United States dollars)

Category	*Expenditure*
Major equipment	
Military observers	–
Military contingents	9 800.5
Formed police units	–
Subtotal	**9 800.5**
Self-sustainment	
Facilities and infrastructure	1 723.4
Communications	743.3
Medical	502.4
Special equipment	650.1
Subtotal	**3 619.2**
Total	**13 419.7**

IV. Analysis of variances[1]

	Variance	
Military observers	$671.9	23.9%

43. The lower requirements are attributable mainly to the accelerated withdrawal of military observers. The budget estimate included an average of 85 military observers in August; however, all military observers were transferred or repatriated by the beginning of August. In addition, a lower number of military observers (148) were repatriated than planned (180), resulting in travel costs that were lower than planned. The reduction was partially offset by the higher average cost of repatriation travel for each military observer of $3,018 compared with $2,700 budgeted.

	Variance	
Military contingents	($2 484.0)	(5.8%)

44. The higher requirements were mainly for contingent-owned major equipment owing to the fact that the units did not repatriate as originally forecast, and major equipment remained in the field after the cessation of operations. This cost was partially offset by lower requirements for standard troop cost reimbursement, rations and rotation travel.

	Variance	
United Nations police	$253.3	6.4%

45. The lower requirements were attributable mainly to the lower-than-planned repatriation costs for police personnel. Actual repatriation costs were for 259 police personnel at an average cost of $2,100 per person; however, the budget was set at $2,700 per person. The reduced requirements resulting from the accelerated withdrawal of police personnel were partially offset by unforeseen costs relating to prior periods for travel by police personnel.

	Variance	
International staff	$1 635.4	6.2%

46. The reduced requirements were attributable primarily to lower-than-expected expenditure for hazardous duty station allowance and termination indemnities, which were partially offset by the higher-than-anticipated actual expenditure for lump-sum payments for repatriation grants and other separation costs owed to repatriated international staff. Only 45 staff members out of 62 planned received payment of termination indemnity.

[1] Resource variance amounts are expressed in thousands of United States dollars. Analysis is provided for variances of at least plus or minus 5 per cent or $100,000.

	Variance	
National staff	($391.9)	(2.1%)

47. The increased requirements were owing mainly to higher than-planned levels of engagement of individual contractors during the liquidation period. Additional individual contractors, who were national staff converted to contractors, were employed in the procurement and finance departments. In addition, the Mission compensated staff members and their families with a lump-sum allowance for belongings lost when they relocated to Khartoum following riots in South Kordofan, Abyei and Kadugli.

	Variance	
United Nations Volunteers	($414.9)	(22.3%)

48. The higher requirements were owing mainly to the underestimation in the budget of hazard pay, pre-departure expenses and resettlement allowances for international volunteers.

	Variance	
General temporary assistance	($726.6)	(135.9%)

49. The higher requirements were owing mainly to unforeseen common staff costs, such as separation payment and education grant, for referendum staff related to the 2010/11 period. The higher requirements were partially offset by lower-than-expected incumbency of posts in the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan.

	Variance	
Government-provided personnel	$89.2	72.6%

50. The lower requirements were attributable mainly to the sooner-than-planned drawdown of Government-provided personnel and fewer Government-provided personnel repatriating than planned, with all Government-provided personnel having been withdrawn by the beginning of August 2011.

	Variance	
Consultants	($83.3)	–

51. The requirements for communications and information technology consultants to assist in the liquidation of UNMIS were budgeted under information technology but were charged under consultants in order to reflect the correct recording of the expenditure.

	Variance	
Official travel	($151.0)	(13.0%)

52. The higher requirements were owing mainly to unforeseen outstanding invoices relating to prior periods and additional within-Mission travel requirements resulting from liquidation of offices throughout the Mission area.

	Variance	
Facilities and infrastructure	$3 094.6	34.7%

53. The reduced requirements were attributable primarily to the lower-than expected cost of dismantling and restoring facilities. In addition, generator fuel was purchased at a lower price than budgeted, and the accelerated handover of facilities resulted in lower requirements for maintenance services and utilities.

	Variance	
Ground transportation	($572.6)	(34.3%)

54. The higher requirements were due in large part to unforeseen outstanding invoices relating to prior periods for repair and maintenance of the Mission's fleet of material handling equipment.

	Variance	
Air transportation	($123.9)	(0.8%)

55. The higher requirements were owing mainly to unforeseen outstanding invoices relating to prior periods, as well as the use of additional air services, to ensure that staff and their personal effects as well as cargo, logistics, and communications and information technology equipment, were vacated from the premises at Khartoum within Government-imposed deadlines and moved to South Sudan to start up UNMISS.

	Variance	
Naval transportation	$3.8	43.0%

56. The reduced requirements were owing mainly to lower requirements for petrol, oil and lubricants as a result of fewer patrols being performed than planned.

	Variance	
Communications	($195.7)	(12.4%)

57. The higher requirements were owing primarily to unforeseen outstanding invoices relating to prior periods for wireless data services and telephone bills.

	Variance	
Medical	$382.6	39.9%

58. The reduced requirements were owing mainly to the accelerated withdrawal of contingent-owned level-II and level-III hospitals. The hospitals were repatriated in July 2011 rather than in October and November 2011, as expected.

	Variance	
Special equipment	($82.0)	(14.4%)

59. The higher requirements were attributable mainly to a lump-sum payment made to a troop-contributing government for explosive ordnance disposal support provided by a demining unit from the inception of the Mission to March 2010.

	Variance	
Other supplies, services and equipment	$2 647.3	27.5%

60. The reduced requirements were attributable primarily to lower freight costs. In the budget it was anticipated that most of the equipment would be shipped to UNLB for storage; however, the majority of the assets were transferred to other United Nations missions, with the expenses covered in part by the receiving mission.

V. Financial position of the United Nations Mission in the Sudan as at 30 June 2012

61. As shown in the table below, as at 30 June 2012, cash available in the Special Account for UNMIS amounted to $15,549,700, and cash required to cover total liabilities recorded in the Mission's accounts amounted to $10,827,200. Credits due to Member States from the 2011/12 financial period amounted to $27,564,200, including the unencumbered balance of $3,542,700 and other income of $24,021,500.

62. As also shown in the table, there is a balance of credits in the amount of $38,463,600 due to Member States from the 2010/11 financial period as the cash deficit in the Mission's Special Account as at 30 April 2012 did not enable the return to Member States of the unencumbered balance and other income for that period. The General Assembly, in its decision 66/566 C of 21 June 2012, decided to defer until the second part of its resumed sixty-seventh session consideration of the report of the Secretary-General on the budget performance of the United Nations Mission in the Sudan for the period from 1 July 2010 to 30 June 2011 (A/66/608).

63. Taking into account the balance of credits due to Member States from the 2010/11 financial period ($38,463,600) and credits due to Member States from the 2011/12 financial period ($27,564,200) totalling $66,027,800, the cash shortfall in the Mission's Special Account as at 30 June 2012 would amount to $61,305,300 and would not permit the return to Member States of credits due to them from the two financial periods. Accordingly, the Secretary-General proposes to utilize the net cash in the amount of $4,722,500 available in the Mission's special account as at 30 June 2012 as a partial credit to Member States from the balance of $38,463,600 due to them in respect of the 2010/11 financial period.

Table
Summary of financial position as at 30 June 2012
(Thousands of United States dollars)

Description	*Amount*
I. Cash assets	**15 549.7**
II. Cash requirements (liabilities):	
Contributions or payments received in advance	541.9
Accounts payable to Member States	1 963.2
Unliquidated obligations, including prior-period obligations	4 497.3
Other accounts payable	3 824.8
Subtotal	**10 827.2**
III. Net available cash (I less II)	**4 722.5**
IV. Credits due to Member States from the 2011/12 period	
(a) Unencumbered balance	3 542.7
(b) Other income	
Interest income	794.7
Other/miscellaneous income	3 882.5
Cancellation of prior-period obligations	19 500.3
Prior-period adjustments	(156.0)
Subtotal, other income	**24 021.5**
Total credits due to Member States from the 2011/12 period (a+b)	**27 564.2**
V. Credits due to Member States from the 2010/11 period	
(a) Unencumbered balance	9 249.9
(b) Other income	
Interest income	4 425.4
Other/miscellaneous income	1 399.0
Cancellation of prior-period obligations	23 389.3
Subtotal, other income	**29 213.7**
Total credits due to Member States from the 2010/11 period (a+b) (A/66/608)	**38 463.6**
VI. Cash shortfall (III less IV less V)	**(61 305.3)**

VI. Actions to be taken by the General Assembly

64. **The actions to be taken by the General Assembly in connection with the financing of UNMIS are:**

(a) **To return credits to Member States in the amount of $4,722,500 representing the net cash available in the Special Account of the Mission from the balance of credits in the amount of $38,463,600 due to Member States in respect of the 2010/11 financial period;**

(b) To take note of the amount of $33,741,100 representing the remaining balance of credits due to Member States from the 2010/11 period and the amount of $27,564,200 representing credits due to Member States from the 2011/12 financial period;

(c) To defer a decision on the treatment of the total amount of $61,305,300 comprising the amount of $33,741,100 and the amount of $27,564,200 indicated in subparagraph (b) above until consideration by the General Assembly of the final performance report for the Mission.

VII. Summary of follow-up action taken to implement the requests and recommendations of the Advisory Committee on Administrative and Budgetary Questions endorsed by the General Assembly in its resolution 66/244 and of the United Nations Board of Auditors

A. Advisory Committee on Administrative and Budgetary Questions

Request	*Response*
(A/66/718)	
To facilitate an assessment of the impact of efficiency measures on budget implementation, the Advisory Committee is of the view that, where applicable, in the context of the analysis of variances, budget performance reports should include details of savings resulting from the implementation of efficiency measures (para. 19).	Observation duly noted but could not be applied to UNMIS liquidation budget because there were no efficiency measures marked in the last financial year of the Mission.
The Advisory Committee is of the view that, in the preparation of the budget performance reports for the 2011/12 period, a distinction must be made between any savings which derive from the implementation of efficiency measures and underexpenditures resulting from other factors (para. 23).	This observation is duly noted and, where applicable, such a distinction has been made in the report.
(A/66/575)	
The Advisory Committee expects that every effort will be made to adhere to the planned withdrawal and liquidation schedule in order to avoid cost escalations (para. 7).	UNMIS takes note of the advice of the Committee and achieved the planned withdrawal with small deviations owing to external factors and adjustments to accommodate evolving priorities on the ground. More specifically, the liquidation efforts were slowed by movement restrictions and delays imposed by Government authorities, such as denial of and delays in flight clearance, restrictions on liquidation personnel

Request	*Response*
	returning to duty stations, the blockage of major shipments moving from El Obeid and on the river from Kosti, and last-minute cancellations of flight clearance in Kadugli.
The Advisory Committee expects that the pending claims will be settled expeditiously (para. 18).	UNMIS concurs with the recommendation of the Committee, and is adhering to it. It should be noted that this is an ongoing process.
The Advisory Committee requests that, in its liquidation process, UNMIS continue to apply lessons learned from the closed peacekeeping operations, with particular attention being paid to the disposal of assets in order to mitigate risks. The Committee expects that every effort is being undertaken by the Mission to ensure an effective and efficient liquidation process (para. 16).	The Department of Field Support worked with the Mission to assist with the final disposal of assets. Given that the Mission was to be liquidated, additional guidance and support was provided to UNMIS through weekly consultations between the Department of Field Support and UNMIS. In addition, guidance visits were conducted to provide on-site support and advice. A cross-divisional working group was set up at Headquarters to assist the Mission in resolving issues.
(A/66/718/Add.5)	
The Advisory Committee notes an apparent disconnect between the actual implementation rate of 65 per cent of boat patrol days and the actual fuel consumption of 90 per cent. Although the Committee sought clarification on this issue, it was not provided with an adequate explanation. The Advisory Committee requests that full justification for this apparent discrepancy be provided in the context of the next performance report of the Mission (para. 14).	The opportunity to review this issue in greater detail has revealed that for the period 2010/11, the planned number of patrol days (which was stated as 11,680, calculated as 8 troops per boat in 4 boats for 365 days per year) was too high and should have been lower, with usage of an average of 3 boats per day, giving a revised estimate of 8,760 patrol days. On this basis the actual number of outputs would have been 86 per cent of planned patrol days, which is in line with the fuel levels supplied.

B. Board of Auditors

Recommendation	*Implementation*
(A/66/5 (Vol. II))	
Initiate a comprehensive lessons learned exercise based on the specific experiences of closing the United Nations Mission in the Central African Republic and Chad and UNMIS; and require all active missions and future missions soon after their inception to develop outline exit strategies and liquidation plans.	Weekly liquidation reports prepared by the UNMIS Liquidation Team will serve as a reference for future liquidation exercises at other field missions.

Recommendation	*Implementation*
The Board reiterates its previous recommendation that the Department of Field Support require missions to comply with the Financial Regulations and Rules of the United Nations with respect to the criteria for the creation of obligations (para. 20).	Implemented during the liquidation period.
The Board recommends that the Administration establish from the outset a generic risk assessment and mitigation plan for mission exit and liquidation, as well as possible mitigating strategies, which could be embedded in the liquidation plan to enable missions facing rapid closure to quickly develop and implement an effective risk management strategy (para. 161).	UNMIS planning included risk mitigation measures, and the Department of Field Support supported the liquidation with a team of subject matter experts who could offer advice on an ongoing basis to support the liquidation. Written guidance was issued to UNMIS in July 2011. As of June 2012, the liquidation manual was revised to include a requirement that liquidating missions submit a risk assessment analysis along with risk mitigation strategies when submitting the liquidation plan. Each plan will be reviewed and endorsed at United Nations Headquarters to allow for appropriate review and approval by senior management. The instruction in the revised manual is as follows: – All liquidation plans must include a risk assessment process that leads to formulation of risk mitigation strategies. The risk assessment forms part of the process which allows the mission to identify areas that may affect the liquidation plan, and provides for alternative plans or strategies that can be put in place if needed. The risk assessment is an ongoing process to allow for an updated risk mitigation strategy to be put in place. – Common risks identified as affecting liquidation include delays in approvals for asset disposal, lack of cooperation with local authorities, lack of critical experts for key activities, financial constraints, or logistical concerns affecting movement of assets or manpower. The risk assessment process and mitigation strategies should be part of the information regularly shared by the mission with United Nations Headquarters to ensure that significant risks affecting liquidation can be addressed.

Recommendation	*Implementation*
The Board recommends that the Department of Field Support require missions to develop plans to manage potential separation of locally engaged staff well in advance in order to avoid any unnecessary payments for ending contracts (para. 170).	Implemented during the liquidation period. National staff that remained with the liquidation were converted to individual contractor status on 1 August after all contracts ended on 31 July 2011. The conversion of national staff to individual contractors allowed for the disbursement of final payments and entitlements, with 85 per cent of all pension actions also being closed by 31 December 2011.
The Board recommends that, in future, the Department of Field Support require missions in liquidation to maintain full documentation in order to demonstrate how good value for money is achieved in the disposal or transfer of each asset or group of assets (para. 176).	Two sets of documentation exist in relation to the liquidation of UNMIS. The first set contains open actions, specifically in the areas of procurement, legal matters, finance and human resources. The second set holds the archived records of the liquidation, including code cables, closed legal issues, Security Investigation Unit reports, outgoing and incoming notes verbales, weekly liquidation summaries and completed liquidation legal files. Both sets of documents have been provided to the residual liquidation team established in Entebbe.